

ORDINANCE NO. 2003-056

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, PROVIDING AN ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS SIXTY-FIVE AND OLDER WHO MEET THE CONSTITUTIONAL AND STATUTORY REQUIREMENTS RELATING TO SUCH ADDITIONAL HOMESTEAD EXEMPTION; PROVIDING FOR TITLE; PROVIDING FOR DEFINITIONS; PROVIDING FOR ANNUAL ADJUSTMENT OF THE INCOME LIMITATION; PROVIDING FOR AN ANNUAL SUBMITTAL OF SWORN INCOME STATEMENT; PROVIDING FOR NOTICE TO PROPERTY APPRAISER; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 6(f) of the Florida Constitution allows Florida counties the option of granting an additional homestead exemption to a person 65 years of age or older whose household income does not exceed a certain specified amount; and

WHEREAS, Section 196.075, Florida Statutes, sets forth specific requirements for adoption of a county ordinance providing for this additional homestead exemption for taxes levied by that county applicable to persons age 65 years or older; and

WHEREAS, the Board of County Commissioners of Palm Beach County has considered the costs to the County and the benefits to the eligible property owners regarding the provision for this additional homestead exemption by the County; and

WHEREAS, the Board of County Commissioners of Palm Beach County believes it to be in the best interests of the health, safety and welfare of its residents to adopt this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. TITLE:

This Ordinance shall be known as "The Palm Beach County Additional Homestead Exemption for Persons 65 and Older Ordinance."

Section 2. DEFINITIONS:

For purposes of this Ordinance, the following terms shall have the meanings indicated below.

- (a) "Board" means the Board of County Commissioners of Palm Beach County, Florida.
- (b) "County" means Palm Beach County, Florida.

- (c) "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of a dwelling.
- (d) "Household income" means the adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household.
- (e) "Property Appraiser" means the Palm Beach County Property Appraiser.

Section 3. ADDITIONAL HOMESTEAD EXEMPTION:

Pursuant to the provisions of Article VII, Section 6(f) of the Florida Constitution and Section 196.075, Florida Statutes, an additional homestead exemption for the 2004 tax year and subsequent tax years in the amount of \$25,000 is hereby granted to those property owners meeting the requirements set forth in this Ordinance and Section 196.075, Florida Statutes. This additional homestead exemption, which is limited to tax levies of the County, its dependent special districts and its municipal service taxing units, shall be available to any person who has legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed \$21,599.

Section 4. ADJUSTMENT OF INCOME LIMITATION:

Beginning January 1, 2004, the \$21,599 income limitation to qualify for the additional homestead exemption granted by this Ordinance shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

Section 5. ANNUAL SWORN INCOME STATEMENT SUBMITTAL REQUIRED:

A taxpayer claiming the additional homestead exemption granted by this Ordinance must annually submit to the Property Appraiser, not later than March 1, a sworn statement of household income on the form prescribed by the Florida Department of Revenue.

Section 6. NOTICE TO PROPERTY APPRAISER:

The Board hereby directs that a copy of this Ordinance shall be delivered to the Property Appraiser prior to December 1, 2003.

Section 7. REPEAL OF LAWS IN CONFLICT:

All local laws and ordinances in conflict with any provisions of this Ordinance, are hereby repealed to the extent of such conflict.

Section 8. SEVERABILITY:

If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

Section 9. INCLUSION IN THE CODE OF LAWS AND ORDINANCES:

The provisions of this Ordinance shall become and be made a part of the Palm Beach County Code. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or other appropriate word.

Section 10. EFFECTIVE DATE: The provisions of this Ordinance shall become effective upon filing with the Department of State.

APPROVED and ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on this the 18 day of November, 2003.

DOROTHY H. WILKEN, CLERK

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

By: Linda C. Hick
Deputy Clerk

[Signature]
Chair

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY ★

By: Paul F. [Signature]
County Attorney

EFFECTIVE DATE: Filed with the Department of State on the 25 day of November, 2003.

G:\WPDATA\ENG\PFK\VAB\srhomeexemptord.wpd

STATE OF FLORIDA, COUNTY OF PALM BEACH
I, DOROTHY H. WILKEN, ex-officio Clerk of the
Board of County Commissioners certify this to be a
true and correct copy of the original filed in my office
on November 18, 2003.
DATED at West Palm Beach, FL on 12/4/03.
DOROTHY H. WILKEN, Clerk
By: _____ D.C.